**Section 285.7050 Schedule G-9: Comparison of Budgeted Non-Payroll Expense to Actual**

a) Provide, by ICC Account number, with operation and maintenance shown by individual operation and maintenance expense account (or utility account number or budget item, if utility account numbers or budget items are in similar detail or greater detail when compared to ICC Account numbers), actual non-payroll expense compared with budgeted non-payroll expense for each of the three most recent consecutive years preceding the test year for which actual data exist. The budgeted non-payroll expense shall represent the originally approved budget. If budgeted amounts are not available by ICC Account number, utility account number or budget, provide the comparison by function (for example, power production – operation, power production – maintenance, distribution – operation, distribution – maintenance, etc.).

b) Information provided shall include:

1) Account number;

2) Account description;

3) Actual non-payroll expense in third prior year;

4) Budgeted non-payroll expense in third prior year;

5) Difference between actual and budgeted non-payroll expense in third prior year;

6) Percentage change for difference between budgeted and actual non-payroll expense in third prior year;

7) Actual non-payroll expense in second prior year;

8) Budgeted non-payroll expense in second prior year;

9) Difference between actual and budgeted non-payroll expense in second prior year;

10) Percentage change for difference between budgeted and actual non-payroll expense in second prior year;

11) Actual non-payroll expense in prior year;

12) Budgeted non-payroll expense in prior year;

13) Difference between actual and budgeted non-payroll expense in prior year; and

14) Percentage change for difference between budgeted and actual non-payroll expense in prior year.

c) Supporting work papers shall include explanations for percentage differences of 15% or more identified in subsection (b)(14).

(Source: Amended at 38 Ill. Reg. 7598, effective March 20, 2014)